

Notice on Sales Tax Exemption

- 1) The [federal motor fuel excise tax](#) is exempt and US Bank Voyager removes this tax prior to billing state government customers. Currently this tax is 18.4 cents per gallon for gasoline/gasohol, and 24.4 cents for special fuel (primarily diesel).
- 2) Texas Tax Code, [Sections 162.104\(a\)](#) for gasoline and [162.204\(a\)](#) for diesel fuel states in part that the federal government, public school districts and a commercial transportation company or a metropolitan rapid transit authority that provides public school transportation services to a school district are the only government entities exempt from state motor fuels tax on gasoline or diesel fuel. City, county, or state government agencies owe state motor fuels tax on gasoline or diesel fuel used in motor vehicles. Motor fuels tax is paid at the time of purchase when city, county, or state government agencies purchase gasoline or diesel fuel. The Sales and Use Tax Exemption form is not applicable for gasoline or diesel purchases.

If you have any questions or need further clarification, please contact the Comptroller's Tax Policy Division at 1-800-252-1383.